

Maintenance Assessment Districts

Assessment District Management

Fund: 70208

| Assessment District Management | | | |
|--------------------------------|-------------------|---------------------|---------------------|
| | FY 2002 ACTUAL | FY 2003 BUDGET | FY 2004 ANNUAL |
| Positions | 7.25 | 7.25 | 9.25 |
| Personnel Expense | \$ 459,604 | \$ 567,907 | \$ 811,521 |
| Non-Personnel Expense | 200,522 | 441,800 | 596,104 |
| TOTAL | \$ 660,126 | \$ 1,009,707 | \$ 1,407,625 |

Assessment District Management (Management) provides the City with a cost-effective and fiscally responsible process for managing the needs of the 38 Maintenance Assessment Districts. Management responsibilities include calculating and enrolling assessments with the County Assessor's Office; providing direct management support; overseeing contracts, inspections, and district budgeting; analyzing and updating budgets; processing reimbursements; issuing manual billings; and providing professional support from the City Attorney's Office, City Auditor and Comptroller's Office, and City Purchasing Agent. In addition, Management assists communities and developers in the formation of new Maintenance Assessment Districts; meets regularly with property owners to explain how assessments are calculated and expended; and responds to hundreds of citizen inquiries each month. These activities are undertaken while adhering to all legal and City policy guidelines.

All Maintenance Assessment District oversight committees approved the Annual Fiscal Year 2004 Budget for the Assessment District Management Fund as part of their budget approval process.

| ASSESSMENT DISTRICT MANAGEMENT | FY 2003 ESTIMATE | FY 2004 ANNUAL |
|------------------------------------|---------------------|---------------------|
| BALANCE | \$ 165,568 | \$ 186,598 |
| Revenue | | |
| District Reimbursements | \$ 878,672 | \$ 1,213,527 |
| Interest | 7,500 | 7,500 |
| TOTAL OPERATING REVENUE | \$ 886,172 | \$ 1,221,027 |
| TOTAL REVENUE AND BALANCE | \$ 1,051,740 | \$ 1,407,625 |
| Expense | | |
| Personnel ⁽¹⁾ | \$ 540,510 | \$ 811,521 |
| Contractual | 45,000 | 45,000 |
| Incidental ⁽²⁾ | 246,180 | 400,959 |
| Utilities | 13,452 | 14,075 |
| Equipment Outlay | 20,000 | 22,500 |
| Contingency Reserve ⁽³⁾ | - | 113,570 |
| TOTAL EXPENSE | \$ 865,142 | \$ 1,407,625 |
| BALANCE | \$ 186,598 | \$ - |

⁽¹⁾ The Personnel Expense has increased due to the addition of 2.00 new positions: 1.00 Assistant Deputy Director and 1.00 Senior Management Analyst. These Positions will provide critical oversight and analytical support to this program.

⁽²⁾ The Incidentals Expense has increased due to the purchase of a new computer assessment service that is updated with the latest parcel ownership and land use information from the County of San Diego. This replaces the outdated computer system that was previously in use. This service will allow staff to prepare assessment enrollments efficiently, accomplish district reengineering, and retrieve parcel information throughout the fiscal year.

⁽³⁾ The ending balance includes a reserve for working capital advances.

